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UNITED STATES DEPARTMENT OF AGRICULTURE  
Rural Electrification Administration  
Washington 25, D. C.

September 12, 1951

ACCOUNTING AND AUDITING DIVISION STAFF BULLETIN NO. 820

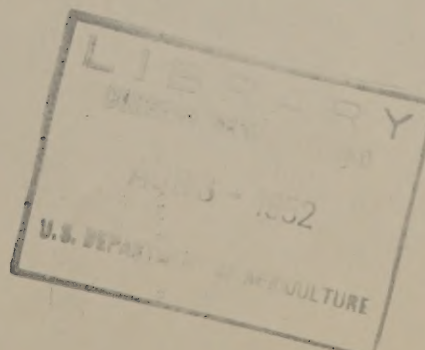
SUBJECT: Central Filing of Correspondence Relating to Loan  
Accounts

There has been established in the Loans Receivable Section a central filing system for all incoming, and copies of all outgoing, correspondence and related papers pertaining to borrowers' accounts.

All correspondence received in the section offices relating to borrowers' loan accounts will be sent to the Loans Receivable Section for reply. The reply will be prepared for the signature of the section head. The incoming correspondence will be fixed to the Loans Receivable Section yellow copy of the reply and should be returned to that section for filing after signature and release of the original.

Under this system, all correspondence relating to a borrower's accounts will be filed in one folder at one central point.

*Leslie L. Luginer*  
Chief, Accounting and  
Auditing Division



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